

## Closing Package Material Differences/Status of Disposition Certification Report

### MATERIAL DIFFERENCES REPORT: Year End FY 2004

Agency Code/Name: 97 - DOD  
Agency Contact/Ph/Email: Barbara Hill 703 607-5119

Indicate amount in appropriate columns for reason of material difference from your agency's perspective. If all or a portion of agency's reporting cannot be substantiated, complete item 5 -Unknown/Unreconciled

TP	RC	P_or_S <sup>1</sup>	Rptg_Agy	Trdg_Partner	Material_Diff	1-Confirm Rptg (X)	2-Acctg Method Diff (X) List Below <sup>2</sup>	3-Acctg/Rptg Error <sup>3</sup>	4-Timing Difference-CY <sup>4</sup>	5- Unknown/Un reconciled	6-Timing Difference- PY <sup>4</sup>
13	23	S	51,700,000	114,464,000	62,764,000						
14	23	S	784,300,000	1,048,378,000	264,078,000						
15	24	S	288,600,000	906,212,000	617,612,000						
16	21	P	1,671,300,000	0	1,671,300,000						
16	22	P	161,900,000	1,628,187,000	1,466,287,000						
18	22	S	1,800,000	278,000,000	276,200,000						
20	17	P	583,700,000	2,049,000,000	1,465,300,000						
33R	24	S	11,900,000	1,252,256	10,647,744						
36	24	S	172,900,000	888,000,000	715,100,000						
47	22	S	969,400,000	1,228,000,000	258,600,000						
47	24	P	7,553,900,000	8,754,000,000	1,200,100,000						
49	23	S	2,200,000	40,804,000	38,604,000						
49	24	S	95,600,000	83,360,000	12,240,000						
64	24	S	55,000,000	114,000,000	59,000,000						
70	18	P	(2,843,100,000)	108,000,000	2,951,100,000						
70	24	S	1,067,300,000	1,886,000,000	818,700,000						
80	18	S	0	(337,623,000)	337,623,000						
80	23	S	285,900,000	70,448,000	215,452,000						
89	24	S	1,106,300,000	1,555,000,000	448,700,000						

<sup>1</sup>P=Primary, S=Secondary

<sup>3</sup>Identify the amounts of accounting error attributable to reporting agency.

<sup>4</sup>CY=Current Year; PY=Prior Year.

TP	RC	<sup>2</sup> Basis of Accounting Methodology Used by the Agency (Based Material Difference #2, Above)									

### Certification

I have reviewed the Material Differences Report generated by FMS' IRAS from intragovernmental data submitted by our agency and associated trading partner(s). The data provided by this agency is consistent with its supporting records and is derivative of unaudited financial statement data submitted to OMB, as indicated from the disposition of material differences by: 'X' in the 1-confirm reporting column, or reported in columns 3-timing differences, or 4-accounting method difference. Or, in the event of accounting/reporting error(s), the agency is expected to correct reporting in a subsequent period, and account for/report timing difference activity.

\_\_\_\_\_  
Chief Financial Officer or Designee

\_\_\_\_\_  
Date

SPECIAL NOTE: This certification represents Section II (Explanation of Closing Package Differences) of the FYE 2004 CFO Representations for Federal Intragovernmental Activity and Balances.